

# **EXHIBIT A**



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

January 13, 2025

The Honorable Kathy Hochul  
Governor of New York State  
NYS State Capitol Building  
Albany, NY 12224

Dear Governor Hochul:

I write in response to New York's request for additional time to liquidate obligations for the American Rescue Plan Act's Elementary and Secondary School Emergency Relief Fund (ARP ESSER) program, Grant Award S425U210022. Specifically, New York's December 5, 2024, liquidation extension request specifies the need for additional time to liquidate \$158,239,995.00 of ARP ESSER funds after the period of liquidation under 2 CFR § 200.344(b) expires. After careful review, I have determined that New York's request provides sufficient justification and documentation for an extension to the period of liquidation for ARP ESSER funds and approve the extension through March 28, 2026.

This request is approved with the condition that the funds drawn down in the G6 system from Grant Award S425U210022 be used only to liquidate obligations for programmatic expenses incurred by September 30, 2024, and support costs that were allowable under laws and regulations in effect during the program period. Consistent with New York's approved Tydings waiver, the State may continue to obligate consolidated State administrative funds through March 31, 2026, and complete the associated liquidations through July 29, 2026. The State may not use consolidated Emergency Assistance to Non-Public Schools (EANS) administrative funds for the management and reporting of reverted EANS funds. Any drawdowns during this extension period require approval from the U.S. Department of Education's (Department's) program office. New York must email the Department's Office of State and Grantee Relations through the State's mailbox (NewYork.OESE@ed.gov), detailing the amount of funds approved for late liquidation that the State requests to draw down.

Thank you for your work to implement the ARP ESSER program, including this request to help ensure that all possible resources are available to meet the academic and mental health needs of New York's students and educators. If you have any questions about this approval, please contact the Department at NewYork.OESE@ed.gov.

Sincerely,

*Laura Jimenez*

Laura Jimenez  
Director, State and Grantee Relations  
Office of Elementary and Secondary  
Education U.S. Department of Education

Cc: Christina Coughlin, Chief Financial Officer, New York State Education Department  
Edward Lenart, ESSER Director, New York State Education Department

400 MARYLAND AVE., SW, WASHINGTON, DC 20202  
<http://www.ed.gov/>

*The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*